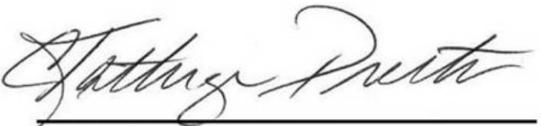


**This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.**

**IT IS SO ORDERED.**



  
C. Kathryn Preston  
United States Bankruptcy Judge

**Dated: March 25, 2011**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re: **JUANITA J SMITH** : Case No. 10-54127  
: Chapter 13  
Debtor(s) : Judge Preston

**AGREED ORDER ON DEBTOR'S OBJECTION TO PROOF OF CLAIM #21 FILED BY  
OHIO DEPARTMENT OF TAXATION (DOC #42) AND  
OHIO DEPARTMENT OF TAXATION'S RESPONSE THERETO (DOC #43)**

This cause came on for hearing on March 23, 2011, on the Debtors' Objection to Proof of Claim #21 Filed by Ohio Department of Taxation (Doc #42) and the Ohio Department of Taxation's Response to Objection of Claim by Debtor (Doc #43).

Upon the agreement of the parties, the Proof of Claim #21 as filed by the Ohio Department of Taxation on or about September 1, 2011, shall be modified and treated as follows:

1. **1999 Income Tax.** Income Tax Assessment XXXXX5338 for the Period of 1/1/1999 through 12/31/1999 shall be **allowed in the amount of \$1,766.00** and shall be **treated as Non-Priority Unsecured Debt.**

2. **2007 School District Tax.** School District Tax Assessment XXXXX1105 for the Period of 1/1/2007 through 12/31/2007 shall be **allowed in the amount of \$486.00**, of which **\$336.00 shall be treated as Priority Tax Debt** and **\$150.00 shall be treated as Non-Priority Unsecured Debt.**
3. **2006 School District Tax.** School District Tax Assessment XXXXX4045 for the Period of 1/1/2006 through 12/31/2006 shall be **allowed in the amount of 564.36**, of which **\$434.89 shall be treated as Priority Tax Debt** and **\$129.47 shall be treated as Non-Priority Unsecured Debt.**
4. **2001 – 2007 Income Tax.** Income Tax Assessment XXXXX3522 for the Period of 1/1/2001 through 12/31/2007 shall be treated as follows:
  - a. **2001 Income Tax.** The portion thereof allocated to the Period of 1/1/2001 through 12/31/2001 shall be **allowed in the amount of \$3,460.40** and shall be **treated as Non-Priority Unsecured Debt.**
  - b. **2003 Income Tax.** The portion thereof allocated to the Period of 1/1/2003 through 12/31/2003 shall be **allowed in the amount of \$2,513.20** and shall be **treated as Non-Priority Unsecured Debt.**
  - c. **2007 Income Tax.** The portion thereof allocated to the Period of 1/1/2007 through 12/31/2007 shall be **disallowed in full.**
5. **2005 School District Tax.** School District Tax Assessment XXXXX8900 for the Period of 1/1/2005 through 12/31/2005 shall be **allowed in the amount of \$201.31**, of which **\$51.31 shall be treated as Priority Tax Debt** and **\$150.00 shall be treated as Non-Priority Unsecured Debt.**

6. **2008 School District Tax.** School District Tax Assessment XXXXX0270 for the Period of 1/1/2008 through 12/31/2008 shall be **allowed in the amount of \$352.86**, of which **\$167.11 shall be treated as Priority Tax Debt and \$185.75 shall be treated as Non-Priority Unsecured Debt.**

Accordingly, the Chapter 13 Trustee shall adjust its claim records as set forth herein and shall pay on the aforesaid Proof of Claim as appropriate under any confirmed Chapter 13 Plan.

**IT IS SO ORDERED.**

Approved:

/s/ Michael T. Gunner

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Copies to: Default List

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